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भारतीय लेखा तथा लेखा परीक्षा विभाग
महालेखाकार (प्रा. नि. एवं स्थानीय निकाय लेखा परीक्षा),
पश्चिम बंगाल

स्थानीय लेखा परीक्षा विभाग

INDIAN AUDIT AND ACCOUNTS DEPARTMENT
ACCOUNTANT GENERAL
(RECEIPT WORKS & LOCAL BODIES AUDIT), W.B.
LOCAL AUDIT DEPARTMENT

LA/Audit/74(112)/Acctts(08-09/10-11/ 15789

दिनांक/Dated 29.03.2011

To
The Chairman,
Burdwan Municipality, G.T. Road.
P.O: Burdwan. Dist : Burdwan

Subject: Audit Report on the financial statements of Burdwan Municipality for the year
ended 31st March 2008

Sir,

I am forwarding the Audit Report and detailed comments on the AFS for the year 2008-09 under section 87 of West Bengal Municipal Act 1993 as amended till date and annexure containing specified information as per Sub-Rule 2 of Rule 22 of West Bengal Municipal Finance and Accounting Rules 1999 as amended in January 2007. I draw your kind attention to Section 88 of the Act ibid to place the Audit Report to the Chairman-in-Council to take remedial measures and report to the Director of Local Bodies with intimation to this office.

Yours faithfully,

Enclosures: As above

Examiner of Local Accounts
West Bengal

BURDWAN MUNICIPALITY

BALANCE SHEET AS ON 31.03.2009

FROM -- 81

Vide Rules 239 & 260

Name of Urban Local Body : BURDWAN MUNICIPALITY
BALANCE SHEET AS ON 31 March 2009
MUNICIPAL FUND [0000]

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
SOURCES OF FUNDS						
Reserves and Surplus						
310	MUNICIPAL (GENERAL) FUND	B-1	259084930.01		198960548.17	
311	EARMARKED FUNDS	B-2	90381695.00		83106369.00	
312	RESERVES	B-3	126843899.72		105615279.68	
				476310524.73		387682196.85
Grants, Contribution for Specific purposes						
320	GRANTS, CONTRIBUTIONS FOR SPECIFIC PURPOSES	B-4	170996340.99		196729744.29	
				170996340.99		196729744.29
Loans						
330	SECURED LOANS	B-5	0.00		0.00	
331	UNSECURED LOANS	B-6	0.00		0.00	
				0.00		0.00
TOTAL				647306865.72		584411941.14
APPLICATION OF FUNDS						
Fixed Assets						
Gross Block						
410	FIXED ASSETS	B-11	260661468.49		226804174.49	
Less: Accumulated Depreciation						
411	ACCUMULATED DEPRECIATION	B-11	102267006.65		84856042.26	
	Net Block		158394461.84		141948132.23	
412	CAPITAL WORK-IN-PROGRESS	B-11	19358961.09		13333963.09	
				177753422.93		155282095.32

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
Investments						
420	INVESTMENTS-GENERAL FUND	B-12	2787936.00		234183.00	
421	INVESTMENTS-OTHER FUND	B-13	89392084.00		83106369.00	
				92180020.00		83340552.00
Working Capital						
Current assets, loans & advances						
430	STOCK-IN-HAND	B-14	5760455.00		18349786.50	
431	SUNDRY DEBTORS (RECEIVABLES)	B-15	107210049.00		118045347.49	
432	ACCUM. PROVISIONS AGAINST DEBTORS (RECEIVABLES)	B-15	0.00		-8150.00	
440	PRE-PAID EXPENSES	B-16	0.00		0.00	
450	CASH AND BANK BALANCE	B-17	329413785.14		267707482.53	
460	LOANS, ADVANCES AND DEPOSITS	B-18	39945055.50		6675487.00	
461	ACCUM. PROVISIONS AGAINST LOANS, ADVANCES & DEPOSITS	B-18	0.00		0.00	
Less: Current Liabilities & Provisions						
340	DEPOSITS RECEIVED	B-7	5541738.00		1558073.00	
341	DEPOSITS WORKS	B-8	90666326.75		43895632.00	
350	OTHER LIABILITIES (SUNDRY CREDITORS)	B-9	8747857.10		19526954.70	
360	PROVISIONS	B-10	0.00		0.00	
				377373422.79		345789293.82
Other Assets						
470	OTHER ASSETS	B-19	0.00		0.00	
				0.00		0.00
Misc. Expenditure (to the extent not written off)						
480	MISCELLANEOUS EXPENDITURE TO BE WRITTEN OFF	B-20	0.00		0.00	
				0.00		0.00

Name of Urban Local Body : BURDWAN MUNICIPALITY
BALANCE SHEET AS ON 31 March 2009
MUNICIPAL FUND [0000]

Code No.	Description of Item	Schedule No	Current Year		Previous Year	
			Amount	Amount	Amount	Amount
TOTAL				647306865.72		584411941.14

Form 88 [Vide Rules 239 & 260]
Name of Urban Local Body : BURDWAN Municipality
INCOME AND EXPENDITURE STATEMENT FOR THE YEAR 2008-2009
MUNICIPAL FUND [0000]

Code No	Item/Head of Account	Schedule No	Previous Year Amount (Rs.)	Current Year Amount (Rs.)
1	2	3	4	5
INCOME				
110	TAX REVENUE ITEMS	I-1	78257482.80	51748885.59
120	ASSIGNED REVENUES AND COMPENSATIONS	I-2	2000.00	0.00
130	RENTAL INCOME FROM MUNICIPAL PROPERTIES	I-3	37687287.69	29529232.62
140	FEES AND USER CHARGES	I-4	18671352.39	14866757.46
150	SALE AND HIRE CHARGES	I-5	1199565.50	1018015.00
160	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	I-6	99481742.89	128942902.96
171	INTEREST EARNED	I-8	5090749.64	12680321.50
180	OTHER INCOME	I-9	4391878.12	4831373.06
A	Total - INCOME		244782059.03	243617488.19
EXPENDITURE				
210	ESTABLISHMENT EXPENSES	I-10	123045151.58	139926184.58
220	ADMINISTRATIVE EXPENSES	I-11	10556391.00	7072778.00
230	OPERATION AND MAINTENANCE	I-12	3530829.00	19038278.07
240	INTEREST AND FINANCE CHARGES	I-13	37547.40	44901.31
260	REVENUE GRANTS, CONTRIBUTIONS AND SUBSIDIES	I-15	459624.00	0.00
272	DEPRECI	I-0	16119252.68	17410964.39
B	Total - EXPENDITURE		153748795.66	183493106.35
A-B	Gross surplus/(deficit) of income over expenditure		91033263.37	60124381.84
			SURPLUS	SURPLUS